

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2571

January 15, 2010

SUMMARY OF BILL: Authorizes a 300 seat community theater located on a historic square in Anderson County that is primarily a volunteer organization which has been in operation continuously since 1943 to sell alcoholic beverages during five events per year. The sale of alcoholic beverages is limited to one program per day and one hour prior to, during, and one hour after the program.

ESTIMATED FISCAL IMPACT:

Increase State Revenue – Not Significant
Increase State Expenditures – Not Significant

Increase Local Revenue – Not Significant/Permissive
Increase Local Expenditures – Not Significant/Permissive

Assumptions:

- The provisions of the bill only apply to the Oak Ridge Playhouse.
- No additional personnel or resources will be needed by the Alcoholic Beverage Commission
- An initial license application fee of \$300 and a \$150 annual renewal fee to the State.
- Local privilege tax is \$300.
- Any increase in local government expenditures related to the administrative cost of collecting local privilege taxes associated with such licenses is estimated to be not significant.
- Upon licensing, the entity will be assessed state and local sales taxes on alcoholic beverage sales, 15 percent liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is written in a cursive style with a large, stylized "J" and "W".

James W. White, Executive Director

/agl